

**REVENUE DEPARTMENT[701]**

**Adopted and Filed**

Pursuant to the authority of Iowa Code chapter 17A and sections 452A.59 and 452A.76, the Department of Revenue hereby adopts amendments to Chapter 10, “Interest, Penalty, Exceptions to Penalty, and Jeopardy Assessments,” Chapter 67, “Administration,” and Chapter 68, “Motor Fuel and Undyed Special Fuel,” Iowa Administrative Code.

Item 1 amends rule 701—10.71(452A) to correct an Iowa Code reference.

Item 2 amends subrule 10.71(1) to reflect the increase in the penalties for the illegal use of dyed fuel.

Item 3 amends subrule 10.71(2), paragraphs “a” through “e,” to reflect the increase in the penalties for the illegal importation of untaxed fuel.

Item 4 amends subrule 10.71(5) to reflect the increase in the penalty for a person interfering with the inspection of fuel or shipping papers by authorized Department of Revenue or Department of Transportation personnel.

Item 5 amends the implementation clause for rule 701—10.71(452A).

Item 6 amends rule 701—67.12(452A) and the implementation clause to require that an invoice for the transportation of ethanol blended gasoline or biodiesel blended fuel state its designation.

Item 7 amends subrule 68.2(1) to show that the tax rates for gasoline (21¢) and ethanol blended gasoline (19¢) are the same for fiscal year 2010 as they were for fiscal year 2009.

Item 8 amends subrule 68.2(2) to exclude aviation gasoline from the formula for determining the tax rate for gasoline and ethanol blended fuel beginning calendar year 2009 for tax rates effective July 1, 2010, and after.

Item 9 amends the implementation clause for rule 701—68.2(452A).

Item 10 amends rule 701—68.18(452A) and the implementation clause to require a bill of lading to identify the percentage of renewable fuel in the product being transported and state whether any diesel fuel being transported is dyed or undyed.

Notice of Intended Action was published in IAB Vol. XXXII, No. 4, p. 429, on August 12, 2009, as **ARC 8043B**.

These amendments are identical to those published under Notice of Intended Action.

These amendments will become effective November 11, 2009, after filing with the Administrative Rules Coordinator and publication in the Iowa Administrative Bulletin.

These amendments are intended to implement Iowa Code section 452A.3 as amended by 2009 Iowa Acts, Senate File 419, section 44; section 452A.10; section 452A.12 as amended by 2009 Iowa Acts, Senate File 478, section 140; section 452A.60; section 452A.74A as amended by 2009 Iowa Acts, Senate File 478, section 141; and section 452A.76.

EDITOR’S NOTE: Pursuant to recommendation of the Administrative Rules Review Committee published in the Iowa Administrative Bulletin, September 10, 1986, the text of these amendments [10.71, 67.12, 68.2, 68.18] is being omitted. These amendments are identical to those published under Notice as **ARC 8043B**, IAB 8/12/09.

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[For replacement pages for IAC, see IAC Supplement 10/7/09.]